

2015 – 2016 YEAR – END UNIT ACCRUAL PROCESS – PERSONAL SERVICES (PS)

3771

(No.147 May 2016)

TO BE USED BY THE UNIT RESPONSIBLE FOR PREPARING ACCRUALS FOR SALARIES AND WAGES.

Purpose To record accruals for salaries and wages, benefits and overtime for year-end statement reporting as required by the State Administrative Manual (SAM). May also include merit salary adjustments, awards, and promotions chargeable to the current fiscal year

References/Authority SAM 7950 – 7982, 8380, 8422.1, 10600-10615, 19305
Cal Fire 3767, 3775, 3776, 3777
Crystal Reports / HFD / Chart of Accounts

Forms/Related Documents [AO-73](#) – Year End Accruals Form
[AO-369](#) – Labor JV
SCO View Direct
[CAL FIRE 634](#) – E/SE
STD. 681 – Attendance and Program Time Report

Due Dates

April 29	All Labor JVs for FM 09 or prior must be received in DAO
May 11	FM 10 Labor reports available in HFD
June 8	All Labor JVs for FM 10 must be received in DAO
June 10	FM 11 Labor reports available in HFD
June 17	FM 12 Interim available in HFD
July 1	All Labor JVs for FM 11 & FM 12 Interim must be received in DAO
July 7	Last day to key WP 366 (4/25/16 – 5/22/16) in PACMANS
July 8	Last day to key WP 367 (5/23/16 – 6/19/16) in PACMANS
July 12	FM 12 Labor reports available in HFD
July 13	FM 12 Final reports available in HFD
July 14	FM 13 Interim reports available in HFD
July 19	Field corrections must be in DAO by 1600

PS ACCRUALS

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For accruals that are submitted manually, complete an [AO-73](#) and send it to the Labor Accounting unit at LaborAccounting@fire.ca.gov or at the address below no later than

July 1. If not received by this date, accruals may not be included in the FM 13 Interim reports. The last day to submit accruals is July 19 at 1600.

WP 367 (5/23/16 – 6/19/16)

WP 367 must be accrued for FY 2015 as HR units will not be able to key into SCO by June 30. Once ePay data is imported into PACMANS, DAO will process accruals electronically using "Month Paid: 07/2016." The last day to key in PACMANS is July 8.

FM 12

All accruals for salaries and wages, benefits and miscellaneous overtime for FM 12 and prior may be accomplished using PACMANS. It is important to maintain benefit data table in PACMANS in order to accomplish accurate benefit accruals.

If overtime is not keyed in PACMANS, do the following:

1. Compare Fiscal Month 12 (June 2016) PACMANS Labor Distribution Analysis reports to the SCO View Direct for the corresponding period and identify items that have not been paid. These items missed the payroll cut-off dates for the month of June, and the PACMANS system will have generated a month paid "06/2016" for them. This month paid will need to be manually updated to month paid "07/2016."
2. Identify other missing regular payroll, merit salary and pay adjustments for work and pay period prior to June 30.
3. Use appropriate PACMANS register (overtime or payroll) to enter and save all missing pay items for the pay and work periods prior to June 2016. Manually insert month paid "07/2016."
4. Run "Monthly Processing" in PACMANS for each month where adjustments were made. This will generate benefit registers for all payroll adjustment items. Benefits for OT accruals will be applied directly to the data outside of PACMANS.
5. Once monthly processing is complete, HR Units will need to run a sort then print the data in PACMANS of both payroll and overtime registers to validate accrual entries.

NOTE: THESE ENTRIES WILL MAKE UP UNIT ACCRUALS FOR FY 2015.

- For payroll register, use search criteria "07/2016" for month/year paid and enter the appropriate FY 2015 pay period. This search criterion will give adjustments entered one pay period at a time for FY 2015. **Print.**

- For OT register, use search criteria “07/2016” for month paid. This search criterion allows displaying all FY 2015 adjustments at once (no need to enter a pay or work period). **Print.**
6. In PACMANS payroll register, manual entries of “month paid” July will not carry over to the benefits register but will default to the pay period. Identify the “associated_payroll_benefits” generated on the adjustment entries after monthly processing and make the following changes:
 - In “Source” column, change to M
 - In month paid column, change to “07.”
 7. Once accrual entries in PACMANS are completed and verified by HR Units, DAO will utilize an extract of data from PACMANS to complete the electronic accrual process using month paid “07/2016.”
 8. Last day to ensure proper data entry in PACMANS for the accrual process is July 8.

DAO will assign LD field numbers. These will display on the FM 12 HFD “PS Transactions by Employee” report.

DAO will inform units once extracted accrual data in Excel version is available on CalFire intranet/Organization/Management Services/Fiscal Services/Accounting/Library & Archives in the “Year End 2015” folder at the link below:

<http://calfireweb/organization/managementservices/fiscalservices/accounting.shtml>

LABOR JVs – UNITS

FM 11 and Interim FM 12 Labor JVs must be emailed or sent to the Labor Accounting unit at LaborAccounting@fire.ca.gov or the address below no later than July 1. If not received by this date, JVs may not be included in the FM 13 Interim reports.

The last day to submit Labor JVs is July 19 at 1600.

YEAR-END CONTACTS

(No.147 May 2016)

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AO-73 – Year End Accruals Form	Betty Bradley	(916) 653-4266
AO-369 – Labor JV	Betty Bradley	(916) 653-4266
General questions	Linda Rodriguez Kathleen Williams	(916) 653-3909 (916) 653-2974
Submit year-end documents to:	<ul style="list-style-type: none">• By email attachment: Email to Labor.Accounting@fire.ca.gov• By Mail: DAO/Fund Accounting PO Box 944246 Sacramento, CA 94244-2460• By fax: (916) 653-0987 or (916) 653-4746	

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[\(see Forms or Forms Samples\)](#)